



Record of the Minutes of RNFA Audit & Risk Committee

Meeting date: 12TH June 2024

A meeting of the Royal Navy Football Association (RNFA) Audit and Risk Committee was held via Teams Video Conferencing on 12th June 2024

Present	Elizabeth Smith Dave McGarel Steve Johnson Andrew Plenty Hannah Okell	Chair Trustee CEO SMT Vice chair Secretary
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8/24 Welcome and Introduction.

The RNFA Audit and Risk Committee commenced at 13:30. ES thanked all in attendance.

9/24 Apologies

No apologies.

10/24 Conflicts of Interest and Whistleblowing (Fraud)

No conflicts of interest recorded.
No whistleblowing or fraud issues raised.

11/24 Confirm and approve the minutes from the last meeting 4th January 2024

All in attendance are happy to approve the previous minutes as accurate.
ES asked if the action raised in the last meeting regarding gift aid was investigated with the auditor. SJ responded saying that it is something we could pursue but for the size of the organisation and the relevant income level it would not be financially worthwhile.
ES then went on to talk about following up with the accountants regarding a discussion in the previous meeting about the presentation of the fixed asset note in the annual accounts. She suggested that herself and SJ could meet in person with the accountants during one of her visits.

Action: SJ agreed to set up a meeting with Martin at David Bailey Accountants

12/24 2025 Budget Review

ES opened asking if anyone had any questions on the budget.
SJ went on to say when Kim and himself present to the FA Board tomorrow, Paul Dolan (FA) has mentioned that one of the questions will be about our cash reserves as they seem high - we are slightly over what they deem to be 12 months of operating costs, we are more like 15 months. The ringfenced document we have produced shows that the monies in the bank are not all committed to income and expenditure and this will be presented to the FA Board, along with how the sponsorship works as they are on annual contracts. DM and ES asked for clarity about Sirius who has been added to the new year's budget. SJ confirmed that they have come on board as a new sponsor as the women's interservice sponsor of £6k.
DM noticed that we were up by £22k on the actuals. SJ explained that the uplift we received from the FA as well as the Sirius sponsorship is why the figure is higher.
ES asked why non-football insurance was higher than budgeted. SJ and HO explained that an incorrect item was placed in that line, that has now been amended.
ES also asked why the gifts and mementos were higher this year but not repeated in the budget which SJ explained that was due to setting up costs of the hall of fame.

Royal Navy FA

HMS TEMERAIRE, Portsmouth, PO1 2HB

Charity Number: 1164897

13/24 Safety Management plan and Risk Register

SJ opened with the SMP, explaining that this was an annual review that is required to be carried out and confirmed back to the Navy Sports board assurance cell that the process has been undertaken. It is then signed off and then we submit a copy for the forthcoming year. The risk assessment was discussed to evaluate where we are including any risks we think need to be included or removed. DM mentioned that in the SMP organogram, John Gordon still says Commander when it should say Captain. SJ agreed this needs to be looked at for any amendments.

ES noted after reading SMP it mentions risk of serious injury to players and risk from security at events where the public attend, ES asked if that should be added to the risk register for consistency. AP and DM agreed that it should be added.

ES then commented that the risk register shows Safeguarding categorised as Minor but this shows as Moderate in the assessment and suggested it should be re-assessed and made consistent between the two documents due to some incidents this year and the potential for associated reputational risk. SJ and AP agreed to discuss and propose any changes. ES asked if a Business Continuity plan is to be drafted as stated in the risk register. SJ responded and confirmed that this is part of the code of governance requirements due to be addressed.

Action- SJ & AP carry out administrative amendments to the risk register and submit SMP to the RN Sport assurance cell.

Action – AP to check Safeguarding is at the right status in the risk register.

14/24 Scheme of Delegation

SJ shared the Scheme of Delegation and suggested that it should be reviewed on an annual basis and presented to the board.

DM asked as part of the delegation if you were required to name the person or the position. ES responded saying that she has seen other delegation of authorities with just the job title stated so that if the CEO changes, they don't need to change the name as it just states CEO, although she has seen both ways.

ES asked if there was any reason the levels were different for goods/services versus office equipment - the level a CEO can authorise for goods/services is £5k and for office equipment £1k. SJ said there was no particular reason and it was agreed to make both £5k.

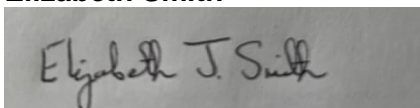
15/24 AOB

DM asked why the investments figure was circa £3k lower than usual. ES said that the markets are volatile and there has been some recovery since the date of the report. There is also dividend income which compares reasonably well to interest returns.

Date of next meeting TBC (Oct 2024)

Signed:

Elizabeth Smith



Chair

Date: